## CERTIFICATE OF DEPOSIT

I hereby certify that this paper and every paper referred to therein as being enclosed is being deposited with the USPTO Via the EFS electronic filing system.

on August 8, 2007 (U.S. Pacific Standard Time) (Date of Deposit)

Mark Watson Mark Watson

By Signature

Application No. : 10/660,325

Confirmation No. : 5954

Applicant : FLORENCIO, et al.

Title : SYSTEM AND METHOD FOR PROVIDING HIGH-QUALITY

STRETCHING AND COMPRESSION OF A DIGITAL AUDIO

SIGNAL

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Commissioner for Patents P.O. Box 1450,

Alexandria, VA 22313-1450

## AMENDMENT UNDER 37 CFR §1.111

Sir:

The following discussion is provided in response to the Office Action dated June 8, 2007:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims begin on page 6 of this paper.

Remarks/Arguments begin on page 15 of this paper.